

## Special Assistance Provisions

### Determining Eligibility for Free and Reduced-price Meals and Reimbursement Claim Procedures

Three Special Assistance Provisions are available to School Food Authorities (SFA) and schools for determining meal eligibility and claiming meals for Federal reimbursement monies. Two Provisions or options (A and B) have been included in the SFA's free and reduced-price policy statement in the final attachment for a number of years. Additional guidance on Provision 2 and Provision 3 has been issued by the United States Department of Agriculture (USDA). SFAs with high percentages of free and reduced-price eligibility may wish to consider participation.

#### Provision 1

In schools where at least 80% of the students enrolled qualify for free or reduced-price meals, applications may be approved for a two-year period instead of one. The major qualifying factor to participate in this Provision is to document the 80% eligibility based on March enrollment during the base year. Under this Provision the school must only approve meal applications every other year. Other record keeping requirements remain the same for claiming meals, etc. A correctly approved application for free or reduced-price meals would be valid for two years. Schools would be required to send a meal application to all other enrolled students to ensure no student was denied free or reduced-price meal benefits if eligible during the second year of the Provision.

#### Provision 2

Allows school(s) to provide free meals to all students regardless of eligibility for program benefits for up to four years including the base year of the Provision. This universal free program has many benefits including the obvious reduction in paperwork; however, it is best implemented in schools and/or SFAs where the majority of students are currently eligible for free and reduced-price meal benefits. The SFA must be financially able to replace the student revenue not collected from full paying and reduced-price students. After the base year when applications are processed and meal counts are obtained for each claiming category, reimbursement is based on percentages and actual daily meal counts for free, reduced and paid are not required.

#### Provision 3

Allows school(s) to receive a comparable level of Federal cash and commodity support each year as it received in the base year, provided the school serves all meals at no charge. The base year is the last year eligibility determinations and meal counts by category are obtained under program rules. Reimbursable meals are served at no charge to all participating students for a period up to four years, or longer if an extension is granted. The level of Federal cash and commodity support is adjusted to reflect annual changes in enrollment and inflation.

Optional provisions for determining eligibility and claiming meals under the National School Lunch and Breakfast Programs are a result of paperwork reduction allowed in Section 9 of Public Law 95-166 and Amendment 19 to Part 245.9 of the program regulations. The "Special Assistance Alternatives" chart that follows shows a comparison of the major elements of Provision 1, Provision 2, and Provision 3. Continuing after the chart is a more detailed explanation of each Provision.

**SPECIAL ASSISTANCE ALTERNATIVES  
NATIONAL SCHOOL LUNCH PROGRAM AND SCHOOL BREAKFAST PROGRAM**

In an effort to reduce paperwork at the local level, Congress has incorporated into Section 11(a)(1) of the National School Lunch Act three alternative provisions to the normal requirements for annual determinations of eligibility for free and reduced price school meals and daily meal counts by type (free, reduced price and paid meals) at the point of service.

PROVISION 1	PROVISION 2	PROVISION 3
<ul style="list-style-type: none"> <li>This Provision reduces application burdens by allowing free eligibility to be certified for a two-year period.</li> <li>In schools where at least 80 percent of the children enrolled are eligible for free or reduced price meals, annual notification of program availability and certification of children eligible for free meals may be reduced to once every two consecutive school years. All other households must be provided a meal application and are allowed to apply for meal benefits each school year. There is no requirement to serve meals at no charge to all students.</li> <li>Schools must continue to record daily meal counts of the number of meals served to children by type as the basis for calculating reimbursement claims.</li> <li>Provision 1 has been an option for schools since publication of regulations in 1980.</li> </ul>	<ul style="list-style-type: none"> <li>This Provision reduces application burdens and simplifies meal counting and claiming procedures. It allows schools to establish claiming percentages and to serve all meals at no charge for a four-year period.</li> <li>Schools must serve meals to all participating children at no charge for up to four successive years. During the first year, or base year, the school makes eligibility determinations and takes meal counts by type. During the next three years, the school makes no new eligibility determinations and counts only the total number of reimbursable meals served each day. Reimbursement during these years is determined by applying the percentages of free, reduced price and paid meals served during the corresponding month of the base year to the total meal count for the claiming month. The base year is included as part of the four years.</li> <li>At the end of each four-year period, the State agency may approve four year extensions if the income level of the school's population remains stable.</li> <li>Schools selecting this alternative must pay the difference between Federal reimbursement and the cost of providing all meals at no charge. The money to pay for this difference must be from sources other than Federal funds.</li> <li>Provision 2 has been an option for schools since publication of regulations in 1980.</li> </ul>	<ul style="list-style-type: none"> <li>This Provision reduces application burdens and meal counting and claiming procedures. It allows schools to simply receive the same level of Federal cash and commodity assistance each year, with some adjustments, for a four-year period.</li> <li>Schools must serve meals to all participating children at no charge for up to four successive years. These schools do not make additional eligibility determinations. Instead, they receive the level of Federal cash and commodity support paid to them for the last year in which they made eligibility determinations and took meal counts by type, this is the base year. For each of the four years, the level of Federal cash and commodity support is adjusted to reflect changes in enrollment and inflation. The base year is not included as part of the four years.</li> <li>At the end of each four-year period, the State agency may approve four-year extensions if the income level of the school's population remains stable.</li> <li>Schools electing this alternative must pay the difference between Federal reimbursement and the cost of providing all meals at no charge. The money to pay for this difference must be from sources other than Federal funds.</li> <li>Provision 3 has been an option for schools since 1995 through an implementing memorandum.</li> </ul>

## Special Assistance Provision 1

The National School Lunch Program regulations contain a clause known as Provision 1. The purpose of this regulatory Provision is to reduce the burden of paperwork on parents and on SFAs by reducing the requirements for taking applications. Provision 1 allows SFAs with schools having 80 percent or more of their students eligible for free or reduced-price meals to extend eligibility for such benefits for a two-year period based on the first year's applications.

### General Requirements

#### Base Year:

- Applications are distributed, and free and reduced-price eligibility determinations are made using the standard procedures, including the required public announcement that is regularly published at the beginning of the school year.
- Meal counts are taken and claimed for reimbursement using standard procedures, i.e., by the eligibility category of the child receiving the meal.
- Participating schools must document that 80 percent of the enrollment during March is eligible for free and reduced-price meals.

#### Year 2

- To continue under this Provision the second year, the 80% free and reduced-price eligibility criteria must be met.
- Distribution of applications and eligibility determinations may be limited to newly enrolled students and to reduced/full

The Provision 1 Cycle		
Base Year	→	Collect applications Count meals by category
2 <sup>nd</sup> Year	→	Use same applications Count meals by category

paid students seeking an increase in benefit level. In no event may a student be denied a free or reduced-price meal because of ineligibility the first year of the Provision.

- A correctly approved free/reduced-price meal application from the base year would be valid during this second year.
- Schools selecting this Provision must continue to take daily counts of the number of students served a reimbursable meal.

## Special Assistance Provision 2

The National School Lunch Program regulations contain a clause known as Provision 2. The purpose of this regulatory Provision is to reduce the burden of paperwork on parents and on SFAs by reducing the requirements for taking applications, notifying the public, and counting meals by category for schools that agree to serve all enrolled students free meals. In accordance with this Provision, the SFA agrees to pay from other than Federal funds any program costs not covered by program income.

### General Requirements

#### Base Year:

- Applications are distributed, and free and reduced-price eligibility determinations are made using the standard procedures, including the required public announcement that is regularly published at the beginning of the school year.
- After all applications have been received and approved, a second public announcement is made stating that all meals will be provided free to all students regardless of economic status.
- Meals are served free to all students.
- Meal counts are taken and claimed for reimbursement using standard proce-

dures, i.e., by the eligibility category of the child receiving the meal.

- If the reimbursement received by the SFA is not sufficient to cover total nonprofit school food service program costs, non-Federal funds must be used to pay the difference.
- During the base year, a complete review of the food service operation by the South Carolina State Office of School Food Services and Nutrition will be conducted to document and ensure the accuracy of the current methods being used by the SFA to determine free, reduced-price, and paid categories, and counting and claiming procedures used to report claims for reimbursement.
- The percentage of the total meals is calculated monthly by school and by program for each category. This information is gathered in the base year for use in following years to establish the reimbursement claims.

#### Year 2, 3, and 4

- At the beginning of each school year, a public announcement is made stating that all meals will be provided free to all students regardless of economic status.

The Provision 2 Cycle		
Base Year	→	Collect applications Count meals by category All students eat free
2 <sup>nd</sup> Year	→	Claiming percentages applied to total meal count
3 <sup>rd</sup> Year	→	Claiming percentages applied to total meal count
4 <sup>th</sup> Year	→	Claiming percentages applied to total meal count

- No distribution of applications and no eligibility determinations are conducted.
- Officials count only total meals served and apply the monthly percentages developed during the base year to determine the counts by type for the reimbursement claims.
- If the reimbursement received by the SFA is not sufficient to cover total nonprofit school food service program costs, non-Federal funds must be used to pay the difference.

#### Beyond Year 4

- The State Agency (SA) may authorize schools participating under Provision 2 to extend their current cycle and established claiming percentages without going through the meal application process again. However, available socioeconomic data approved by USDA must indicate that the income level of the school populations has remained the same since the base year.

### Special Assistance Provision 3

The National School Lunch Program regulations contain a clause known as Provision 3. The purpose of this regulatory Provision is to reduce the burden of paperwork on parents and on SFAs by reducing the requirements for taking applications, notifying the public, and counting meals by category for schools that agree to serve all enrolled students free meals. In accordance with this Provision, the SFA agrees to pay from other than Federal funds any program costs not covered by program income.

#### General Requirements

##### Base Year:

- Applications are distributed, and free and reduced-price eligibility determinations are made using the standard procedures, including the public announcement that is

regularly published at the beginning of the school year.

- After all applications have been received and approved, a second public notice can be made stating that all meals will be provided free to all students regardless of economic status. Serving meals free to all students is encouraged during the base year of Provision 3, but is not required.
- Meals are served free to all students if the school chooses to begin during base year.
- Meal counts are taken and claimed for reimbursement using standard procedures, i.e. by the eligibility category of the child receiving the meal.

The Provision 3 Cycle		
Base Year	→	Collect applications Count meals by category All students eat free (option)
1 <sup>st</sup> Year	→	Base year reimbursement/ commodity support adjusted for increases/decreases in inflation and enrollment  All students eat free
2 <sup>nd</sup> Year	→	Base year reimbursement/ commodity support adjusted for increases/decreases in inflation and enrollment  All students eat free
3 <sup>rd</sup> Year	→	Base year reimbursement/ commodity support adjusted for increases/decreases in inflation and enrollment  All students eat free
4 <sup>th</sup> Year	→	Base year reimbursement/ commodity support adjusted for increases/decreases in inflation and enrollment  All students eat free

## Important Point!

Offering all meals at no charge during the base year will optimize participation and thus optimize cash assistance and commodities received in successive years.

- If the reimbursement received by the SFA is not sufficient to cover total nonprofit school food service program costs, non-Federal funds must be used to pay the difference.

- Because the base year establishes the levels of support for the four successive non-base years to follow, the school should maximize participation of all students and ensure that reimbursable quality meals are served.

### Year 2, 3, 4 and 5

- At the beginning of each school year, a public announcement is made stating that all meals will be provided free to all students regardless of economic status.
- No distribution of applications and no eligibility determinations are conducted.
- Schools receive the level of Federal cash and commodity support paid to them during the base year. Total meal counts are taken for management purposes only. Federal cash and commodity support is adjusted to reflect changes in enrollment and inflation.
- If the reimbursement received by the SFA is not sufficient to cover total nonprofit school food service costs, non-Federal funds must be used to pay the difference.



### **Beyond Year 5**

- The State Agency may authorize schools participating under Provision 3 to extend their current cycle if socioeconomic data is reflective of the school's population, provides equivalent data for both the base year and the last year of the current cycle, and demonstrates that the income of the school's population remained stable, declined, or had negligible improvement.

### **Policy Statement**

To participate in Provision 2 or Provision 3, the SFA must submit an *Amendment to the Policy Statement for Free and Reduced-price Meals* prior to implementation. The SFA must agree to serve free meals to all enrolled students regardless of income eligibility. Provision 2 requires schools to serve all meals free during the base year; Provision 3 encourages but does not require that all meals be served free during the base year. However, since the base year drives the level of reimbursement and commodities received for the next four successive years, it is in the best interest of the SFA to optimize meal participation throughout the base year under both Provision 2 and Provision 3.

### **Public Notifications/Application/Certification**

In the base year letters and applications are sent to parents of students prior to the beginning of the school year. Applications from the prior year cannot be carried over to determine base year eligibility percentages. Direct certification information based on current food stamp or Temporary Assistance to Needy Families (TANF) may be used. In the base year, after the applications have been returned to the school food authority for eligibility determinations, a second notice is published stating that all enrolled students will be allowed to eat breakfast and lunch at no charge regardless of income eligibility. In years two, three, and four after the base year under Provision 2, applications are not distributed and no eligibility determinations are

made. At the beginning of each school year in years two, three, and four, a public announcement is made stating that all meals will be provided free to all students regardless of economic status. The same application and notification process applies to Provision 3 with the exception that the base year is not included in the four-year cycle and the school food authority is not required to provide all meals free during the base year.

### **Reimbursement**

During years two, three, and four of serving students free under Provision 2, the school must continue to record and report a daily total meal count. This meal count will be the basis for monthly reimbursement calculations for years two, three, and four submitted to the South Carolina Department of Education for payment. During the base year, standard procedures for counting and claiming meals for reimbursement are followed. In years two, three, and four, participating schools must only complete total meal counts each day. The monthly meal count total will then be multiplied by the percentages for each category established for the same month in the base year to determine free, reduced-price, and paid meals to claim. This information will be consolidated into the SFA's total meal count by category to determine the full amount of the reimbursement claim. To reflect increases/decreases in enrollment for each school year, the number eligible for free, reduced-price, and paid should be updated as of October 31 of each year. However, the sum of the three categories must not exceed the enrollment. Forms 1, 2, and 3 Section 9C are included for your use in compiling the required data for calculating Provision 2 claims. Full size forms for printing are available in Section 27.

# South Carolina School Food Service Program Reference Manual

## Section 9C: Special Assistance Provisions

Form 1 Section 9C Calculating Percentages Provision 2 Base Year

### Special Assistance Provision 2 Monthly Percentage Calculation-Base Year of Participation

School: \_\_\_\_\_ Month/Year: \_\_\_\_\_  
SFA: \_\_\_\_\_

(A) Monthly Total of Free Meals Served to Eligible Children	(B) Monthly Total of Meals Served to all Children	Percentage Free $A \div B \times 100 = \%$
Example: 4000	6000	$4000 \div 6000 \times 100 = 67\%$
Breakfast: _____	_____	_____
Lunch: _____	_____	_____

(A) Monthly Total of Reduced Price Meals Served to Eligible Children	(B) Monthly Total of Meals Served to all Children	Percentage Reduced Price $A \div B \times 100 = \%$
Breakfast: _____	_____	_____
Lunch: _____	_____	_____

(A) Monthly Total of Paid Meals Served to Eligible Children	(B) Monthly Total of Meals Served to all Children	Percentage Paid $A \div B \times 100 = \%$
Breakfast: _____	_____	_____
Lunch: _____	_____	_____

Instructions:  
To be completed monthly during the base year. Percentages must be established for breakfast and lunch for each category. These three percentages calculated for each month of the base year participating under Provision 2 shall be multiplied by the corresponding monthly meal count total of all reimbursable meals served to children in the second, third, and fourth consecutive school years under Provision 2.

The School Food Authority must complete this percentage calculation for each month meals are served during the base year for each school participating in Provision 2. These percentages must be used to determine meal claims the 2nd, 3rd, and 4th consecutive school years. A summary of these percentages may be recorded on Form 2 Section 9C Summary Form for Recording Percentages-Base Year.

Form Completed By (Name) \_\_\_\_\_ Date \_\_\_\_\_

Form 3 Section 9C Calculating Claims for Reimbursement-2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> School Year, Provision 2

### Special Assistance Provision 2 Reimbursement Claims Calculation-2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> School Year

School: \_\_\_\_\_ Program: ☐ Breakfast Program  
☐ Lunch Program  
SFA: \_\_\_\_\_  
Claim Month/Year: \_\_\_\_\_

Instructions to claim reimbursement: Apply monthly percentages obtained during the base year to the monthly number of total student meals served in the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> years to determine claim for Free, Reduced Price, and Paid reimbursement.

Form Completed By (Name) \_\_\_\_\_ Date \_\_\_\_\_

Total Number Meals Served (A)	Corresponding Monthly Percentage from Base Year (B)	Current Month's Claim (C)
Total Meals: _____	X Free _____ % = Free meals: _____	
	X Reduced _____ % = Reduced meals: _____	
	X Paid _____ % = Paid meals: _____	
Example: 5100	X Free 90% (5100 x .90) =	4,590
	X Reduced 4% (5100 x .04) =	204
	X Paid 6% (5100 x .06) =	306

Note: During the 2nd, 3rd, and 4th year of operation, the reimbursement will be on meal count and the corresponding month's percentages (free, reduced price, and paid) from the base year of operation under Provision 2.

Instructions:  
1. Record total reimbursable meals served during the month in column A.  
2. Record the percentage free, reduced price, and paid from the corresponding month of the base year in column B.  
3. Multiply the total meals for the month (column A) by the percentage (column B) to find the number to be claimed for free, reduced price, and paid categories (column C).

Form 2 Section 9C Summary of Percentages Provision 2-Base Year

### Special Assistance Provision 2 Summary of Percentages-Base Year

School: \_\_\_\_\_ Program: ☐ Breakfast Program  
☐ Lunch Program  
SFA: \_\_\_\_\_

Summary Base Year Student Meal Counts					Summary Base Year Percentages				
Month/Year	Free Meals Served (A)	Reduced Price Meals Served (B)	Paid Meals Served (C)	Total Meals (D) (A + B + C)	Free % (E) (A÷D × 100)	Reduced Price % (F) (B÷D × 100)	Paid % (G) (C÷D × 100)	Total = 100%	
July 2 _____									
August 2 _____									
September 2 _____									
October 2 _____									
November 2 _____									
December 2 _____									
January 2 _____									
February 2 _____									
March 2 _____									
April 2 _____									
May 2 _____									
June 2 _____									

Instructions to claim reimbursement: Apply monthly percentages obtained during the base year (shown in columns E, F, and G) to the monthly number of total student meals served in the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> years.

Form Completed By (Name) \_\_\_\_\_ Date \_\_\_\_\_

During years two, three, and four following the base year of Provision 3, the actual claim amount for reimbursement will be the same as the corresponding month from the base year with adjustments made for increases and/or decreases in enrollment and inflation.

Forms 4 and 5 Section 9C provide guidance on compiling claims under Provision 3. Full size forms for printing are available in Section 27.

## Escape Clause

An SFA operating under Provision 2 or Provision 3 may return to standard application and eligibility determination procedures at the end of the school year if standard procedures better suit their program needs. However, in doing so, the SFA is responsible for notifying parents of the decision and for accepting the consequences of discontinuing the local commitment to provide meals at

no cost to students who are not eligible for Federal free meal reimbursement.

## Provision 2 and Provision 3 Extensions

School districts that wish to continue Provision 2 or Provision 3 after the initial four-year cycle has been completed may elect to renew for an additional four-year cycle. To qualify for renewal of either Provision 2 or Provision 3, the SFA should request an extension from the State Agency and provide documentation that the socioeconomic status of the SFA population and income levels have remained stable or have declined during the four years of the program. Approved sources of data to be used to document the socioeconomic state of the SFA population include:

- Local data collected by the Chamber of Commerce or economic planning offices in the city or county,

Form 4 Section 9C Summary of Meals Claimed Provision 3–Base Year

### Special Assistance Provision 3 Summary of Meals Claimed–Base Year

School: \_\_\_\_\_ Program: ☐ Breakfast Program  
SFA: \_\_\_\_\_ (separate form for each) ☐ Lunch Program  
Base Year: \_\_\_\_\_  
Enrollment on October 31 of Base Year: \_\_\_\_\_

Base Year Student Meal Counts				
Month/Year	Free Meals Served (A)	Reduced Price Meals Served (B)	Paid Meals Served (C)	Total Meals (D) (A + B + C)
July 2 ____				
August 2 ____				
September 2 ____				
October 2 ____				
November 2 ____				
December 2 ____				
January 2 ____				
February 2 ____				
March 2 ____				
April 2 ____				
May 2 ____				
June 2 ____				

**Instructions:** The number of meals served by category must be recorded in the base year for use during the following four years of Provision 3.

Form Completed By (Name) \_\_\_\_\_ Date \_\_\_\_\_

Form 5 Section 9C Meals Claimed Calculation Non-Base Year–Provision 3

### Special Assistance Provision 3 Meals Claimed Calculation–Non-Base Year of Participation

School: \_\_\_\_\_ Month/Year: \_\_\_\_\_  
SFA: \_\_\_\_\_

1. Determine any change in enrollment from base year:

Formula:

$$\frac{\text{Current Oct/Year}}{\text{Base Oct/Year}} = \% \text{ Increase or Decrease}$$

2. Instead of using meal counts, use the base year counts adjusted for % changes in enrollment:

Breakfast Category	Corresponding Month Base Year Meals	Percent Enrollment Change	Breakfast Calculated Meal Count**
Free	_____ X _____	_____ = _____	
Reduced Price	_____ X _____	_____ = _____	
Paid	_____ X _____	_____ = _____	

  

Lunch Category	Corresponding Month Base Year Meals	Percent Enrollment Change	Lunch Calculated Meal Count**
Free	_____ X _____	_____ = _____	
Reduced Price	_____ X _____	_____ = _____	
Paid	_____ X _____	_____ = _____	

**Instructions:** Use calculated meal count per category, adjusted for increase/decrease in enrollment (\*\*), for reimbursement claims in non-base years.

Form Completed By (Name) \_\_\_\_\_ Date \_\_\_\_\_



- Census track data compiled for the local area covering most of the SFA population,
- Unemployment data for the area from which the SFA draws attendance,
- Direct certification data from the four previous years, and
- Other local data as approved by the SA.

Subsequent reapplication for four-year extensions may be requested from the State Agency after the first four-year cycle is completed. This request would also be based on socioeconomic data.

## Maximize Eligibility and Participation

The secret ingredient for either Provision 2 or Provision 3 is to have an excellent base year in terms of eligibility certifications (approved meal applications and direct certification) and meal participation. To earn the maximums in reimbursement during the years following the base year, high meal participation is critical, especially for free and reduced students. As a school and/or SFA participating in either Provision 2 or Provision 3, successful programs will depend on high program revenues in the form of reimbursement to offset the student revenues lost from paying customers. High participation or participation of all eligible free students should be the goal as monthly claiming percentages are established during the base year.

need to know the break even point when all students are provided meals at no cost.

For additional information about Provision 1, Provision 2, and Provision 3, contact the South Carolina Department of Education, Office of School Food Services and Nutrition.

Form 6 Section 9C Cost/Revenue Analysis--Provision 2 and Provision 3

**Special Assistance Provision 2 and Provision 3  
Cost/Revenue Analysis**

Program: ☐ Breakfast Program  
(separate form for each) ☐ Lunch Program

**Revenue by Category**

Source of Revenue	Without Provision 2 or Provision 3			With Provision 2 or Provision 3		
	Paying Student	Free Student	Reduced Price Student	Paying Student	Free Student	Reduced Price Student
Cash Payment						
Federal Reimbursement <sup>1</sup>						
Entitlement Commodities <sup>2</sup>						
<b>Totals</b>						

**Average Revenue**

Category of Student	Without Provision 2 or Provision 3			With Provision 2 or Provision 3		
	Average Number Served	Revenue by Category	Total Revenue	Average Number Served	Revenue by Category	Total Revenue
Paying						
Free						
Reduced						
<b>Totals</b>						
Revenue for Year						
Average Revenue per Meal						

Form Completed By (Name) \_\_\_\_\_ Date \_\_\_\_\_

<sup>1</sup>Use current federal reimbursement rates  
<sup>2</sup>Use current value of entitlement commodities

## Controlling Meal Cost

Monitoring all costs associated with providing meals will be extremely important during the base year. Through careful menu planning and effective use of labor, meal costs must be kept low and within the constraints of program revenues-current and projected. Using Form 6, Section 9C, and current rates of reimbursement and commodity value, the SFA may prepare a cost analysis for both the breakfast and lunch programs with and without Provision 2 or Provision 3. The SFA will

**Notes:**